

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF Durant, IOWA

DUE: December 1, 2014

16201600300000

City of Durant

402 6th Street PO Box 818

Durant IA 52747-0818

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	945,897		945,897	938,791
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	945,897		945,897	938,791
Delinquent property taxes	0		0	0
TIF revenues	156,000		156,000	157,840
Other city taxes	132,359	0	132,359	185,818
Licenses and permits	69,583	0	69,583	7,750
Use of money and property	43,399	0	43,399	34,600
Intergovernmental	292,217	0	292,217	231,880
Charges for fees and service	140,345	787,653	927,998	819,685
Special assessments	22,742	1,542	24,284	20,000
Miscellaneous	79,125	2,958	82,083	341,342
Other financing sources	44,812	85,290	130,102	551,424
Total revenues and other sources	1,926,479	877,443	2,803,922	3,289,130
Expenditures and Other Financing Uses				
Public safety	386,672	0	386,672	566,146
Public works	301,414	0	301,414	400,025
Health and social services	0	0	0	0
Culture and recreation	349,700	0	349,700	407,085
Community and economic development	181,846	0	181,846	182,066
General government	185,653	0	185,653	226,664
Debt service	264,815	0	264,815	266,945
Capital projects	0	0	0	
Total governmental activities expenditures	1,670,100	0	1,670,100	2,048,931
Business type activities	0	593,838	593,838	918,451
Total ALL expenditures	1,670,100	593,838	2,263,938	2,967,382
Other financing uses, including transfers out	44,812	85,290	130,102	322,613
Total ALL expenditures/And other financing uses	1,714,912	679,128	2,394,040	3,289,995
Excess revenues and other sources over (Under) Expenditures/And other financing uses	211,567	198,315	409,882	-865
Beginning fund balance July 1, 2013	958,069	1,130,845	2,088,914	2,012,833
Ending fund balance June 30, 2014	1,169,636	1,329,160	2,498,796	2,011,968
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 1,500,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,883,390	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/06/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Deana Cavin		563	785-4451	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/14/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Durant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	557,350	120,249		268,298	0	0	945,897			945,897	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	557,350	120,249		268,298	0	0	945,897		T01	945,897	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	557,350	120,249		268,298	0	0	945,897			945,897	6
7	TIF revenues			156,000				156,000		T01	156,000	7
8	Other city taxes											
9	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	535	0	1,099	0	0	1,634	0	T15	1,634	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	41,454	89,271	0	0	0	0	130,725	0	T09	130,725	14
15	TOTAL OTHER CITY TAXES	41,454	89,806	0	1,099	0	0	132,359	0		132,359	15
16	Section B - LICENSES AND PERMITS	69,583	0	0	0	0	0	69,583	0	T29	69,583	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,135	0	1,760	1,760	0	0	5,655	0	U20	5,655	18
19	Rents and royalties	28,830	0	0	0	0	0	28,830	0	U40	28,830	19
20	Other miscellaneous use of money and property	8,914	0	0	0	0	0	8,914	0	U20	8,914	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	39,879	0	1,760	1,760	0	0	43,399	0		43,399	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes		0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF Durant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	140,345	0	0	0	0	0	140,345	787,653		927,998	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	10,875	11,867	0	22,742	1,542	U01	24,284	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,470	0	0	0	0	0	1,470	0	U99	1,470	108
109	Deposits and sales/fuel tax refunds	1,883	0	0	0	0	0	1,883	0	U99	1,883	109
110	Sale of property and merchandise	67,888	3,253	0	0	0	0	71,141	0	U11	71,141	110
111	Fines	1,322	0	0	0	0	0	1,322	0	U30	1,322	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	3,309	0	0	0	0	0	3,309	2,958		6,267	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	75,872	3,253	0	0	0	0	79,125	2,958		82,083	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Durant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	940,124	489,884	157,760	282,032	11,867	0	1,881,667	792,153		2,673,820	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	1,579	41,512		0	0	0	43,091	85,290		128,381	127
128	Internal TIF loans and transfers in	1,721	0	0	0	0	0	1,721	0		1,721	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	3,300	41,512	0	0	0	0	44,812	85,290		130,102	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	943,424	531,396	157,760	282,032	11,867	0	1,926,479	877,443		2,803,922	132
133												133
134	Beginning fund balance July 1, 2013	201,909	633,446	170,878	14,903	-63,067	0	958,069	1,130,845		2,088,914	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,145,333	1,164,842	328,638	296,935	-51,200	0	2,884,548	2,008,288		4,892,836	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Durant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	266,244	63,212	0	0	0	0	329,456		E62	329,456	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	4,621	120	0	0	0	0	4,741		E89	4,741	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	0	39,530	0	0	0	0	39,530		E24	39,530	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	8,134	0	0	0	0	0	8,134		E32	8,134	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	4,258	497	0	0	0	0	4,755		E66	4,755	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	56	0	0	0	0	0	56		E32	56	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	283,313	103,359	0	0	0	0	386,672			386,672	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Durant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	91,821	0	0	0	0	91,821		E44	91,821	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	701	2,187	0	0	0	0	2,888		E44	2,888	48
49	Traffic control safety — Current operation	35,240	7,276	0	0	0	0	42,516		E44	42,516	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	14,828	0	0	0	0	14,828		E44	14,828	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	476	0	0	0	0	476		E44	476	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	148,885	0	0	0	0	0	148,885		E81	148,885	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	184,826	116,588	0	0	0	0	301,414			301,414	80

[illegible]

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Durant			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	65,191	0	0	0	0	0	65,191		E52	65,191	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	100,952	0	0	0	0	0	100,952		E61	100,952	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	83,136	10,541	0	0	0	0	93,677		E61	93,677	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	3,000	0	0	0	0	0	3,000		E03	3,000	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	82,135	4,745	0	0	0	0	86,880		E61	86,880	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	334,414	15,286	0	0	0	0	349,700			349,700	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	26,208	0	0	0	0	0	26,208		E89	26,208	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	1,721	0	851	0	0	0	2,572		E89	2,572	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	153,066	0	0	0	153,066		E89	153,066	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	27,929	0	153,917	0	0	0	181,846			181,846	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

[illegible]

[illegible]

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Durant			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237		
238	Other business type — Current operation										0 E89	0	238	
239	Purchase of land and equipment										0 G89	0	239	
240	Construction										0 F89	0	240	
241													241	
242	Enterprise Debt Service										0		0	242
243	Enterprise Capital Projects										0		0	243
244	Enterprise TIF Capital Projects										0		0	244
245	Internal service funds — <i>Specify</i>													245
246											0		0	246
247											0		0	247
248											0		0	248
249											0		0	249
250											0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										593,838		593,838	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,002,669	248,699	153,917	264,815	0	0	1,670,100	593,838		2,263,938	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254
255	Regular transfers out	41,512	1,579		0	0	0	43,091	85,290		128,381	255		
256	Internal TIF loans/repayments and transfers out	0	0	1,721	0	0	0	1,721	0		1,721	256		
257		0	0	0	0	0	0	0	0		0	257		
258	TOTAL OTHER FINANCING USES	41,512	1,579	1,721	0	0	0	44,812	85,290		130,102	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,044,181	250,278	155,638	264,815	0	0	1,714,912	679,128		2,394,040	259		
260													260	
261	Ending fund balance June 30, 2014:												261	
262	Governmental:												262	
263	Nonspendable	0	0	0	0	0	0	0			0	263		
264	Restricted	0	313,295	173,000	32,120	0	0	518,415			518,415	264		
265	Committed	0	39,530	0	0	-51,200	0	-11,670			-11,670	265		
266	Assigned	20,230	195,640	0	0	0	0	215,870			215,870	266		
267	Unassigned	80,922	0	0	0	0	0	80,922			80,922	267		
268	Total Governmental	101,152	548,465	173,000	32,120	-51,200	0	803,537			803,537	268		
269	Proprietary								1,329,160		1,329,160	269		
270	Total ending fund balance June 30, 2014	101,152	914,564	173,000	32,120	-51,200	0	1,169,636	1,329,160		2,498,796	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,145,333	1,164,842	328,638	296,935	-51,200	0	2,884,548	2,008,288		4,892,836	271		
272													272	

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Durant

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	426,607

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 124,938	29U \$ 0	39U \$ 4,938	49U \$ 125,000	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 4,346
2. Sewer utility	19U 275,000	29U 0	39U 65,000	49U 210,000	49U 0	49U 0	49U 0	189 4,813
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. G.O. Debt	19U 1,385,000	29U 0	39U 220,000	49U 1,165,000	49U 0	49U 0	49U 0	189 43,570
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	1,784,938	0	289,938	1,500,000	0	0	0	52,729

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	117,667,793	x .05 = \$	5,883,390

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 0	\$ 0	0	2,498,796	2,498,796

REMARKS

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